

- CURRICULUM VITAE - Frank Hartmann

OFFICE:

RSM Erasmus University
Department Financial Management
Room T8-59
Burgemeester Oudlaan 50
P.O. Box 1738
3000 DR ROTTERDAM
The Netherlands
phone: +31 (0) 10 40 82 168 (office)
phone: +31 (0) 10 40 82 790 (secretary)
fax: +31 (0) 10 40 89 017
e-mail: fhartmann@rsm.nl

EDUCATION

- June 1997 PhD, Maastricht University.
- 1992 - 1995 PhD program in Auditing, Financial Accounting, Management Accounting, and Research Methods, Maastricht University, Free University Amsterdam, University of Southern California, USA.
- 1990 - 1992 Post-graduate Controller Program (PDOC), Maastricht University, (RC qualification).
- 1984 - 1990 MSc Business Economics (Major in Fiscal Economics), Erasmus Universiteit Rotterdam.
- 1978 - 1984 Gymnasium β, Gymnasium Erasmianum, Rotterdam.

PROFESSIONAL EXPERIENCE

ACADEMIC

- June 1997 Hartmann, F.G.H., *Accounting for Performance Evaluation, Effects of Uncertainty on the Appropriateness of Accounting Performance Measures*, Dissertation, Universiteit Maastricht, 1997 (Supervisors: K.A. Merchant, University of Southern California, T. Groot, Free University Amsterdam, W. Buijink, University of Tilburg).

PROMOTOR

- 2005 Perego, P., *Environmental Performance Measurement and Environmental Management Control* (PhD-defence 5 July 2005).
- 2004 - present Sanders, M., *Incentives and Team Performance*.
- 2001 - present Maas, V., *Role Ambiguity and Role Conflict in the Role of Controllers*.
- 2003 Naranjo Gil, D., *The Use of Management Accounting Systems by Top Management Teams: Effects on Strategy Implementation* (PhD-defence 5 June 2003, Cum Laude).
- 2001 Moers, F., *Performance Measures and Performance Targets in Incentive Systems* (PhD-defence 4 July 2001).
- 1999 - present Rinsum, M. van, *Performance Measures and Managerial Time Orientation*.

TEACHING

Advanced Management Accounting and Control (Master course)

Master Thesis Supervisor

RESEARCH PUBLICATIONS

Hartmann, F.G.H. (2005), The effects of tolerance for ambiguity and uncertainty on the appropriateness of accounting performance measures, *ABACUS* (forthcoming).

Hartmann, F.G.H. (2005), The impact of departmental interdependencies and management accounting system use on subunit performance: A comment. *European Accounting Review* (forthcoming).

Perego, P. and F.G.H. Hartmann (2005), Het gebruik van environmental performance measures in management control systemen, *Management Control & Accounting* (forthcoming).

Hartmann, F.G.H. and D. Naranjo-Gil (2004), Leadership versus Management Accounting Systems: An Exploratory Study in Hospitals, *Management Control & Accounting* (in English).

Hartmann, F.G.H. and F. Moers (2003), Testing Contingency Hypotheses in Budgetary Research using Moderated Regression Analysis, a Second Look, *Accounting, Organizations and Society*.

Hartmann, F.G.H. and E.H.J. Vaassen (2003), The Changing Role of Accounting Information Systems: Balancing Control and Flexibility, in: *Management Accounting in the Digital Economy*, A. Bhimani ed., Oxford University Press.

Naranjo Gil, D., C. Álvarez-Dardet and F.G.H. Hartmann (2003), The information on Management and the Implementation of Strategy: The Role of the Nursing Directors, *Hospital Management* (Spanish).

Hartmann, F.G.H. (2000), The Appropriateness of RAPM: Toward the Further Development of Theory, *Accounting, Organizations and Society*.

Hartmann, F.G.H., and F. Moers (1999), Testing Contingency Hypotheses in Budgetary Research: An Evaluation of the Use of Moderated Regression Analysis *Accounting, Organizations and Society*.

Hartmann, F.G.H. (1998), Accounting for Performance Evaluation, Effects of Uncertainty on the Appropriateness of Accounting Performance Measures, *European Accounting Review*.

Blommaert, J.M.J., F.G.H. Hartmann and L.M. Quadackers (1995), The Reading, Interpretation and Usage of Scientific Articles in Undergraduate Accounting Education, *Proceedings of the EDINEB-conference*.

RESEARCH PAPERS UNDER REVIEW

Naranjo Gil, D. and F.G.H. Hartmann (2005), Management Accounting Systems, Top Team heterogeneity and Strategic Change: Test of a Causal Model (paper presented at EAA and submitted to *Accounting, Organizations and Society*, 2nd round).

Naranjo Gil, D. and F.G.H. Hartmann (2004), The role of Management Accounting Systems and Top Management Teams in the Implementation of Flexibility Strategy (paper presented at EAA and submitted to
to
the *Journal of Health Care Management*).

Naranjo Gil, D. and F.G.H. Hartmann (2004), How top management teams use management accounting information to implement strategy (working paper, presented at EAA, AAA and IPA conferences and submitted to *Journal of Management Accounting Research*; 3rd round).

CONFERENCE AND WORKING PAPERS

Perego, P. and F.G.H. Hartmann (2005), Environmental Management Control (working paper, presented at EIASM conference).

Gerdin, J. and F.G.H. Hartmann (2005), Moderation and Interaction in Management Accounting Research (working paper, presented at EAA conference).

Hartmann, F.G.H., D. Naranjo-Gil, J.L. Roldán (2005), Uncertainty, leadership style, the use of performance indicators and managers' work-related affective outcomes. (working paper, presented at AIMA conference)

Hartmann, F.G.H. and Moers, F. (2004), The organizational roles of budgets – an empirical study (working paper, presented at EAA).

Sanders, M., M. van Rinsum, and F.G.H. Hartmann (2004), The effects of social identity and reward type on performance levels in teams (working paper, presented at EAA and AAA conferences).

Hartmann, F.G.H. (2004), Budgeting – The effects on role ambiguity, efficacy and job-related tension.

Hartmann, F.G.H. (2002), The use and effects of accounting performance measures under uncertainty: new theory and new evidence (working paper, presented at EAA, EIASM, and AAA conferences).

Hartmann, F.G.H. (2000), How about accounting? (working paper, presented at AOS 25th anniversary conference, Oxford).

Hartmann, F.G.H. (1999), The appropriateness of accounting performance measures in MBO systems: a research note (working paper presented at EAA conference).

CONTRIBUTIONS TO BOOKS

Hartmann, F.G.H. (2005), *Basisboek Informatie and Control, Part 4 Management Control*, Wolters-Noordhoff (in preparation).

Hartmann, F.G.H. (2005), *Management Control*, Wolters-Noordhoff (forthcoming).

Hartmann, F.G.H. (2002), Management Control, in: *Control and Assurance*, R.J.M. Dassen, S.J. Maijor and Ph. Wallage, eds., Reed Business Information.

Hartmann, F.G.H. and M. Rinsum, M. van (2001), Beloningsregelingen en management control, in: *Handboek Management Accounting*, L. Traas, and E. de With eds.

PROFESSIONAL AND OTHER PUBLICATIONS

Bouwens, J. and F.G.H. Hartmann (2005), Rewarding Results that Count, *CriticalEye* (forthcoming).

Hartmann, F.G.H. (2004), 'Beyond Budgeting and Beyond', *Fiducie*.

Hartmann, F.G.H. (2004), Beyond Budgeting, *Management Control & Accounting*.

Hartmann, F.G.H. (2003), Management control en de controller, *Fiducie*.

Bouwens, J., F.G.H. Hartmann, V. Maas, P. Perego and M. van Rinsum (2003), Performance management en de rol van de controller, *Management Control & Accounting*

Hartmann, F.G.H. (2002), Het clichématig onderscheid tussen profit en non-profit, *Management Control &*

Accounting.

Hartmann, F.G.H. (2002), Wie wordt er nog RC in 2003?, *Management Control & Accounting*.

Vaassen, E.H.J. and F.G.H. Hartmann (2002), Control in de Flexibele Organisatie, *Controllersmagazine*.

Hartmann, F.G.H. and Uytdehaage, I.J. (2001), Het succes van nieuwe instrumenten voor prestatiemeting, *Tijdschrift voor Bedrijfsadministratie*.

Hartmann, F.G.H. (2000), Kennis en kunde in management accounting: een overzicht van hedendaags onderzoek, *Tijdschrift Financieel Management*.

Perego, P. and Hartmann, F.G.H. (2000), De ontwikkeling van environmental management control, *Tijdschrift voor bedrijfsadministratie*.

Blommaert, J.M.J., F.G.H. Hartmann and L.M. Quadackers (1996), Het Gebruik van Wetenschappelijke Artikelen in het Accounting Onderwijs, *Tijdschrift voor Bedrijfsadministratie*.

Quadackers, L.M. and F.G.H. Hartmann (1995), De leverancier/klant-relatie binnen het accountantsberoep, *Dossier*.

CURRENT RESEARCH PROJECTS

2005 - present A survey study of the effect of incentive systems on managerial perceptions of justice and equity (with S. Slapničar, University of Ljubljana).

2005 - present A cross-lagged study among Spanish top-management teams in hospitals: allows, in combination with the study performed in 2002 to combine cross-sectional and longitudinal analysis on team dynamics, use of management accounting systems and strategic performance (with D. Naranjo-Gil, Universidad Pablo de Olavide, and M. Sanders).

2004 - present Experimental incentive research in Management Accounting (building experimental lab with M. Sanders, V. Maas, and M. van Rinsum).

2004 - present Moderation and Interaction in Management Accounting Research: studies the idiosyncrasies and incompatibilities of different models of contingency fit in management accounting system research (with J. Gerdin, University of Örebro).

2002 - present Environmental Management Control: studies the organizational role, position and functioning of the management control system that addresses environmental performance (with P. Perego, and M. Epstein, Rice University and Harvard Business School, in cooperation with Akzo-Nobel).

2002 - present Changing roles of control and the controller: studies the design, implementation and functioning of various aspects of the management control system, including the performance measurement and rewarding process (project financially sponsored by *Controllers Instituut* and *Vereniging voor Register Controllers*, with Jan Bouwens, University of Tilburg, V. Maas, P. Perego, M. van Rinsum, and M. Shields, Michigan State University).

2000 - present The intermediate role of management accounting systems in the governance of (public) hospitals: studies the extent to, and manner in which management accounting and performance measurement systems are used by top management teams for strategy implementation and control (with D. Naranjo Gil, Universidad Pablo de Olavide)

EDITORIAL POSITIONS AND RELEVANT ASSOCIATIONS

- 2002 - present Member Board *Management Control and Accounting* (MCA)
- 2001 - present Member Editorial Board *Abacus*.
- 2000 – present Controllers Institute
- 2000 - present Board member VRC
- 1999 - present Associate editor *European Accounting Review*.

VARIOUS ACTIVITIES

- 2003 Megens, M. 'Verlies AHOLD niet in geld uit te drukken', Interview on the AHOLD-affair, *Daily Newspapers of the Geassocieerde Pers Diensten*, 8 March 2002.
- 2002 Koopman, P., 'De jacht op de HiPo', *Memory Magazine*, January-February 2002. Interview on Business Courses.
- 2001 Hartmann, F.G.H., 'Amsterdam has a Business School', 8 September 2001, Interview on AT5-Television.
- 2000 EAA annual conference, Munich, Germany: Invited speaker and panellist: 'The future of Accounting Research'.
- 2000 Accounting, Organizations and Society, 25th Anniversary Conference, Oxford, UK: Invited speaker: 'How about Accounting?'.
- 2000 Hartmann, F.G.H., Van Rinsum, M. and Uytdehaage, I.J., 'Personeelsopties voor alle werknemers zijn geen optie', *NRC Handelsblad*, 8 August 2000.
- 1999 AAA Annual Conference, San Diego, USA: Invited speaker and panellist: 'Survey Research Methods in Management Accounting Research'.
- 1997 F. Hers, 'De modale manager: budgettering is zo gek nog niet', *Financieel Economisch Magazine (FEM)*, nr. 24, 29 November 1997. Interview on PhD work.
- 1995 EAA annual conference, Birmingham, UK: Invited speaker: 'Performance Measurement Accuracy'.